

James Madison University

JMU Scholarly Commons

Global CWD Repository

Center for International Stabilization and
Recovery

2020

Solidarity in Action: Norwegian People's Aid Annual Report 2019

Norwegian People's Aid

Follow this and additional works at: <https://commons.lib.jmu.edu/cisr-globalcwd>



Part of the [Defense and Security Studies Commons](#), [Peace and Conflict Studies Commons](#), [Public Policy Commons](#), and the [Social Policy Commons](#)

This Other is brought to you for free and open access by the Center for International Stabilization and Recovery at JMU Scholarly Commons. It has been accepted for inclusion in Global CWD Repository by an authorized administrator of JMU Scholarly Commons. For more information, please contact dc_admin@jmu.edu.



Norwegian People's Aid

Solidarity in Action

ANNUAL REPORT 2019



THIS IS NORWEGIAN PEOPLE'S AID

Norwegian People's Aid is a membership organisation that was founded in 1939.

We are the humanitarian organisation of the Norwegian Confederation of Trade Unions (LO), built on the same fundamental values: Unity, solidarity and human dignity.

The value basis for Norwegian People's Aid is rooted in equal rights for all, irrespective of gender, ethnicity, religion, sexual orientation, disability and social status.

Norwegian People's Aid shall be a credible, fearless organisation that challenges power and injustice and adopts independent standpoints on the basis of knowledge and experience from practical work.

Our vision, Solidarity in Action, characterises our work and involvement. Our work is based on solidarity, not charity.

The core activities of Norwegian People's Aid are divided into two main areas: Fair distribution of power and resources and Protection of life and health. Within this framework, we work both domestically and internationally.

Published by Norwegian People's Aid 2020
Editor: Torunn Aaslund

The annual report is also available in Norwegian
Design and layout: Magnolia design as

Front cover photo: Noe Falk Nielsen

CONTENTS

FOREWORD BY THE SECTETARY GENERAL	5
I THE ORGANISATION	7
III OPERATIONS	9
IV PERSONNEL, HEALTH, SAFETY AND THE ENVIRONMENT	15
V EQUALITY AND INCLUSION	18
VI THE EXTERNAL ENVIRONMENT	20
VII ETHICAL STANDARDS FRO PURCHASING, INVESTMENT AND MARKETING WORK	21
VIII ANTI-CORRUPTION	21
IX OUTLOOK	23
INCOME AND EXPENDITURE 2019	28
STATEMENT OF ACTIVITIES AS OF 31.12.19	30
BALANCE AS OF 31.12.19	31
CASH FLOW STATEMENT	32
NOTES	33
AUDITORS REPORT	41

Secretary General of NPA, Henriette Killi Westhrin is attending NPA's General Assembly in August 2019.

Photo: Therese Nordhus Lien



FOREWORD BY THE SECRETARY GENERAL

SIGNIFICANT, WIDE-RANGING ACTIVITY

2019 was a General Assembly year in Norwegian People's Aid and it was a united organisation that left the assembly with an updated principles programme full of policy statements and resolutions across the entire spectrum of our work.

The General Assembly received tremendous support and there can hardly have been more delegates in previous years. There is no doubt we have great ambitions; now we need to do our utmost to achieve the goals we have set.

2019 was also the year in which Norwegian People's Aid wound up in refugee reception centre operations after more than 25 years. This is sad but it was no longer possible for us as a non-profit making organisation to continue in the prevailing price-sensitive, competitive system with the demands we have in terms of quality, provision and working conditions for employees.

All the same, we continue to be a key contributor in the field of refugee work and social integration through projects run either by the central administration or in many of our local chapters.

Where first aid and rescue is concerned, we undertook an extremely high number of missions in 2019, following on from the development in 2018. Volunteer agencies are taking on an ever more central role in Norwegian emergency response and it is extremely satisfying to see Norwegian People's Aid meeting the challenges we face. One of the largest missions we were involved in was for the cruise ship Viking Sky, which was in danger of running aground in Hustadvika.

Our international work in 2019 concluded with Norway's hosting the Mine Ban Convention Review Conference. Norwegian People's Aid was an influential presence at the conference as people came from around the world to Norway to discuss how we could eradicate the land mine problem once and for all.

Norwegian People's Aid is an important agency in terms of global efforts for a mine-free world, carrying out humanitarian clearance of mines and explosives in 24 countries in 2019.

In the autumn of 2019, many countries around the world, including those in Latin America and the Middle East, were witness to mass popular demonstrations. In many places, Norwegian People's Aid partner organisations played a leading role. We had 221 partner organisations in 19 countries in 2019 and it becomes clearer each day how important our partners are as agents of social change. They are at the forefront of popular mobilisation, whether the issue is land rights, the struggle for natural resources, women's rights or democracy.

Our thanks go to the trade union movement and other supporters for their collaboration in 2019. While financial support is indeed invaluable, our joint solidarity work means even more.

Finally, a big thank you to all those who have contributed to making Norwegian People's Aid the fine organisation it is, whether you are members, employees or supporters.



Henriette Killi Westhrin
Secretary General



I THE ORGANISATION

Norwegian People's Aid is the labour movement's humanitarian organisation for solidarity. Norwegian people's Aid works both nationally and internationally for fairer distribution of power and resources, and for the protection of life and health.

Norwegian People's Aid is a membership organisation with 4 main priority areas:

- | | |
|------------------------------------|--|
| (a) First Aid and Rescue Services | (b) Social inclusion work and work with refugees |
| (c) Work with mines and explosives | (d) Long-term development and humanitarian cooperation |

Most of our activity in Norway is based on our members' voluntary efforts. The First Aid and Rescue Service constitutes important voluntary community involvement in national emergency response management. Norwegian People's Aid is also nationally engaged in social policy work. Largely speaking, this means social inclusion work at home and international solidarity work abroad.

Internationally, as of 31.12.2019, Norwegian People's Aid was engaged in 33 countries in Europe, the Middle East, Asia, Africa and Latin America. We are involved in humanitarian mines and explosives clearance in 24 countries, long-term development cooperation in 19 countries and humanitarian work in 6 countries. Norwegian People's Aid is currently one of the world's largest organisations working with the clearance of cluster munitions and landmines.

Members and local chapters

At the turn of the year, the organisation had 13,156 members in 102 chapters. 1,931 members were under 26 years of age. (Number of members relevant in relation to the amount of support from the Norwegian Ministry for Children and Equality.)

One new chapter was established or re-established in 2019. Five chapters closed down during the period.

Membership growth

1,464 new members were recruited as a result of national, regional and local activities to increase membership.

Norwegian People's Aid General Assembly no. 20

The General Assembly was held from 23rd -25th August 2019. For the first time, this was arranged as a 'paperless assembly'. The General Assembly passed important changes to the organisation: the regional level of the organisation was discontinued while an organisational committee was established to take over the regions' organisational tasks and facilitate organisational training. Norwegian People Aid First Aid and Rescue Service shall have a coordinating level to reflect current police districts, of which the members will be appointed by the Central First Aid and Rescue Committee.

The General Assembly established the Central Socio-political Committee, which is to have similar representation and function in relation to the chapters with social policy activities as the Central First Aid and Rescue Committee has in relation to chapters with the First Aid and Rescue Service. The General Assembly adopted eight political statements, elected a new National Board of Directors and adopted a set of primary priorities for the general assembly period. Norwegian People's Aid holds a general assembly every four years.

The primary priorities from the General Assembly were as follows:

- Norwegian People's Aid shall grow by 50% (membership growth)
- Norwegian People's Aid shall become considerably more visible
- It shall be attractive and easy to be a volunteer
- Norwegian People's Aid must develop the link between our national and international work

Composition and work of the Board of Directors

As of 31.12.2019, the Board of Directors had the following composition:

Chair	Gerd Kristiansen
1st Vice Chair	Amalie Hilde Tofte
2nd Vice Chair	Liv Nesse

Board members from the members organisation

Board member	Torulf Mikkelsen (Hammerfest)
Board member	Walfred Andersson (Malm)
Board member	Lene Klatten Vikan (Bergen)
Board member	Øystein Valen (Strand and Forsand)
Board member	Stine Elisabeth Antonsen (Sande)
Board member	Geir Nilsen (Moelv and environs)

Collective members

Board member	Vegard Grøslie Wennesland (United Federation of Trade Unions, UFTU)
Board member	Stein Guldbrandsen (Norwegian Union of Municipal and General Employees)
Board member	Mimmi Kvisvik (Norwegian Union of Social Educators and Social Workers)

Central First Aid and Rescue Committee	Vegard Lindbæk (Midt-Troms)
Social Policy Committee	Jorge Alex Dahl (Bergen, Fellesforbundet)
Solidarity Youth	Thea Tveter Lysvik (Bislett)
First Aid and Rescue Youth	Fredrik Munkvold (Tromsø)
Employees' Representative	Magnhild Sofie Otnes
Employees' Representative	Jane Filseth Andersen

The Board held five meetings during 2019 and the Audit Committee held three meetings. The Executive Committee, consisting the Chair and the two Vice Chairs held a further 15 meetings.

Administration

The Norwegian People's Aid head office is in Oslo. Henriette Killi Westhrin has held the post of Secretary General since January 2017.

II RESULTS FOR 2019

Financial highlights

The Board has prepared the accounts for 2019 on the assumption that the organisation will continue to operate.

The annual accounts encompass the non-profit organisation known as Norwegian People's Aid, which is an association which does not have financial gain as its purpose. The annual accounts do not reflect the local chapters' accounts. The activities result for the year amounts to NOK 5.5 million as opposed to NOK -16.2 in 2018. Funds acquired in 2019 were NOK 1067 million as opposed to NOK 947 million in 2018.

The activities result of NOK 5.5 million was allocated as follows: NOK 1.3 million to assets with externally imposed restrictions, NOK 1.9 million from assets with self-imposed restrictions and NOK 6.1 million to other equity. As of 31.12.2019, total assets amounted to NOK 227 million, as opposed to NOK 221.5 million in 2018. Other equity as of 31.12.2019 amounted to NOK 206.7 million, as opposed to NOK 200.6 million in 2018.

III OPERATIONS

Humanitarian Disarmament

In 2019, Norwegian People's Aid undertook humanitarian mines and explosives clearance in 24 countries and many of our programmes experienced considerable growth. The Humanitarian Disarmament section had a turnover in excess of NOK 549 million. Norwegian People's Aid now has over twenty donors around the globe for this work.

Number of
explosives cleared:

51,822

The single most important event of 2019 was the review conference for a mine-free world which was held in Oslo in November under Norwegian presidency. Norwegian People's Aid helped ensure that the conference adopted a new, ambitious action plan – the Oslo Action Plan – to achieve the objective of a mine-free world by 2025. Norwegian People's Aid also contributed to conference visibility in Norway by means of widespread activity in social media and exhibitions in central Oslo and at the Nobel Peace Centre, and participated at the conference itself with films and photos from our colleagues, showing our work in many different countries.

Norwegian People's Aid also works for the protection of people living in towns and cities where there is a risk of bombing and armed conflict. We have developed an extensive training programme for civilians so that they may increase their chances of survival in situations of conflict. Over 50,000 adults and children received such safety training in 2019.

Norwegian People's Aid works to contribute to compliance with international norms and legally binding agreements both operationally and through our national and international influence work. We play a key role in relation to gaining support for the ban on nuclear weapons, not least through the report *Nuclear Ban Monitor*. HME has also made considerable contributions to work combatting the use of explosive weapons in urban areas. We experienced great progress in this field in 2019 and the long-term goal of a political declaration against such use – and for the increased protection of civilians during war and armed conflict – is now imminent.

Land liberated:

25,649,041 m²

Long-term development and humanitarian cooperation

In 2019, Norwegian People's Aid had 221 partner organisations in 19 countries. We support people who are excluded from power so that they can organise, mobilise and promote their interests and their view of the kind of society they want. In this way we are able to contribute to a more equitable distribution of political power and influence and a fairer distribution of resources, as well as help combat discrimination.

An assessment conducted by INTRAC showed that our partners have achieved good results on account of their sound understanding of the political context and managing to combine different strategies such as popular mobilisation, alliance-building, creating new fora for dialogue with relevant authorities and effective communications and lobbying work with fact-based proposals. 109 partner organisations put forward proposals for changes to public policy in 2019 while 171 undertook campaigns to inform and raise awareness of both the public and authorities alike. 77 partner organisations had their proposals for change adopted. The year saw indigenous people and farmers' organisations in Ecuador put forward proposals for a new economic policy following the widespread protests against government cuts in fuel subsidies. In Palestine, South Africa and Cambodia, farmers and slum dwellers secured rights to land. Lobbying campaigns in Mozambique led to women strengthening their inheritance rights while changes to the law relating to rural development in Myanmar with lead to increased decentralisation.

77
partners had their
proposals for policy
changes adopted

Social media and radio are important channels for disseminating information and creating fora for debate. They also provide a degree of protection for our partner organisations in the hazardous environment they face. Partners in Zimbabwe have developed specific communications technology and created safe spaces for dialogue and debate. Organisational support to our partners gives them the opportunity of influencing policy and society at large over a broad range of issues which collectively contribute to reducing inequality.

174
partners worked to
promote women's
participation
and rights

Life-saving relief
to more than
315,000
people

Humanitarian efforts

In 2019, alongside our partners, Norwegian People's Aid provided life-saving relief to more than 315,000 people in South Sudan, Syria, Mozambique, Iraq, Palestine and Lebanon.

In addition to food provision, we have strengthened the livelihoods of vulnerable group by means including the distribution of cash, seed corn and tools, training in agricultural methods and employment initiatives. Another important task has been to reduce gender-based violence and provide life-saving assistance in Syria and Lebanon. We have provided training for more than 50,000 people in Gaza, Myanmar, Somalia and Syria in how to improve personal safety in areas of conflict through preparedness and simple appropriate action.

50,000
people received
preparedness
training

Work with refugees and social inclusion

Norwegian people's Aid is an active proponent of rights and proper living conditions for asylum seekers, refugees and immigrants by means of political advocacy, targeted project work and attitudinal work to combat discrimination and prejudice.

In 2019, we helped increase immigrant women's participation in work and social life by entering into long-term cooperative agreements with 'Job Chance' in Eastern Norway, Western Norway and Central Norway.

Immigrant women with refugee background:

300 participants overall
10 new cooperative agreements
6 Women Can Do It courses
8 Women Can Do It seminars
2 training courses for course holders
with 21 participants
6 certified course holders

In order to prevent discrimination and promote equality in the workplace, we have entered into a collaborative agreement with LO in relation to the Rich in Diversity – a Workplace for All project. *Posten Norge* AS has similarly entered such an agreement with the Post and Finance division of the Norwegian Union of Municipal and General Employees (NUMGE). In our work with NUMGE, which has been ongoing since 2007, we have undertaken a pilot project with the Akershus and Østfold branches to be able to work more systematically with equality issues. This has been positive, and is a way of working that we will continue.

The Discrimination Assistance and Mediation Board (DiMe) has established itself as a low-threshold complaints body in Oslo, with running costs supported by the local authority. All the cases dealt with by the Mediation Board have come to a positive conclusion, either by the parties coming to agreement during mediation or the issues being resolved during preparatory discussions. Some cases were reported to the police in relation to hate crime, others to the Norwegian Bureau for the Investigation of Police Affairs in relation to dereliction of duty. Complaints were otherwise made to the Norwegian Equality and Anti-Discrimination Tribunal.

The reception services had their 25th anniversary in 2019. Emphasis was laid on increasing digital skills for refugee assistants and, among other things, the use of tablets was introduced as part of the working day.

Reception service:
Welcomed
2799
refugees

Dikemark reception centre, the last reception centre to be run by Norwegian People's Aid, was closed down in 2019. We participated in three competitive tenders for prequalification for future reception centre operations and won through in one case. This did not provide a sufficient basis for considering restarting reception centre operations even if the number of arrivals was to change significantly.

Discrimination is no barrier to participation in work:

14 courses and lectures
1 One two-day conference in Bergen
for NUMGE representatives
DiMe has handled **52** cases through
Discrimination Assistance
8
cases through the Mediation Board

National and international solidarity

Norwegian People's Aid local chapters perform an important job in creating safe meeting places for all and contributing to social inclusion and participation in the local community and organisational life.

The local chapters put international solidarity on the agenda through campaigns, awareness-raising, collections and political advocacy work.

For many people who are new to Norway, the local activities of Norwegian People's Aid are a considerable help towards social inclusion and participation. Around 30 chapters undertake social inclusion activities, and 12 receive 'People's Friend' (Folkevenn) funding from the Directorate of Integration and Diversity (IMDi). This support is invaluable for our voluntary social inclusion work and is given to activities which the chapters have developed themselves on the basis of local interests and capabilities. Most activities involve some kind of language training, such as 'language cafés' or 'international cafés' for instance. A number of chapters also arrange excursions and sports activities. Local chapters work in cooperation with the Refugee Service, NAV, local authorities, the labour movement and other local organisations.

The Socio-political Conference attracted 60 participants for new input, experience exchange and discussion in Sørmarka in April. The conference is an important meeting place for chapters and members engaged in national and international solidarity.

2019 was clearly influenced by its being a General Assembly year. The adopted political statements reflect the engagement of members who place issues such as disarmament, attitudinal work and international solidarity high on the agenda. The General Assembly adopted the establishment of the Central Socio-political Committee, which began its work towards the end of the year.

Cabrera and Jerónimo from the Norwegian People's Aid partner organisation in Guatemala travelled round to meet local chapters in October. Having partners visit is both important and engaging for local chapters and is definitely something to continue.

This year's fact-finding trip was to go to the Lebanon but fulfilment of the project proved impossible owing to the political situation in the country.

Solidarity Youth

Solidarity Youth's 8th ordinary annual meeting chose EWIPA – the campaign against explosive weapons in populated areas – as its main focus for 2019.

We worked purposefully towards the Norwegian People's Aid General Assembly throughout the spring and summer, and all of our five proposals for statements were adopted in their entirety.

Our summer tour took in NUMGE Youth's summer festival and the respective summer camps of Red Youth, Socialist Youth and the Workers Youth League on Utøya. In August, together with the youth organisations of 14 LO associations, we took the initiative to a press release demanding an action plan against racism in all local authorities across the country.

In September, the annual Solidarity Conference was held as usual on Utøya, drawing 14 to 30-year old participants from all over Norway. Mines Action Canada sent a woman activist from Colombia and we were visited by representatives from our Lebanese partner organisation APCC. Our last international guest was a rapper from Gaza.

First Aid and Rescue Service

In 2019, our volunteer crews took part in over 400 missions. This is the same as in 2018 and shows that the considerable increase in previous years has now stabilised. We have been working to meet this increased need for some time.

400
missions

When four persons were caught by an avalanche in Tamokdalen in January, the importance of local resources with the right skills was underlined. After a lengthy, extremely demanding mission, all four of the deceased could be returned home to their families. Volunteers also played a key role when the Viking Sky cruise ship experienced engine failure in Hustadvika in March. Passengers brought to land required a good deal of help and many have since kept in contact with their rescuers.

In 2019, we trained more than 50 new avalanche crew members and leaders. 52 participants and course leaders attended our central courses, which provide training for operational leaders and instructors. It was also another record year for the First Aid and Rescue Conference, which has become the organisation's largest annual conference, with over 300 participants.

We are also a proud contributor to national first aid initiative through the first responders project, which aims to ensure that more people receive vital first aid as quickly as possible. The scheme is now being piloted in four locations across the country and we have trained over 230 first responders.

2000
volunteer crew
members

First Aid and Rescue Youth

In 2019, we set a new Summer camp participant record with 38 participants from 9 local chapters. Five young people and two adult leaders also joined a camp with our friends on Iceland. The First Aid and Rescue Conference attracted 45 participants, not least owing to the visit to the Norwegian Armed Forces Joint Medical Services at Sessvollmoen.

2019 was also affected by its being a General Assembly year in Norwegian People's Aid. The assembly adopted a resolution to set up a separate Youth Committee in each police district. We also have a new, younger Central First Aid and Rescue Youth committee, which has many good ideas for the way forward.

Marketing, collaboration with trade unions and private individuals' generosity

Norwegian People's Aid is the labour movement's natural partner. We share many common values and goals in many important social issues, both at home and abroad.

A key element in our collaboration with the labour movement, in addition to financial support, is to create interest in solidarity issues and contribute to political influence. In the course of the year, a number of fact-finding missions with visits to different partner organisations are undertaken. Our thanks go to all the associations who have shared long-term collaboration with us in 2019: The Norwegian Union of Municipal and General Employees, the United Federation of Trade Unions, *Industri Energi*, the Norwegian Union of General Workers, the Electrician and IT Workers Union, the Norwegian Union of Social Educators and Social Workers, the Norwegian Union of Food, Beverage and Allied Workers, The Norwegian Seafarers Union, the Union of Employees in Commerce and Offices, the Norwegian Engineers and Managers Association, *Norsk Tjenestemannslag*, *Postkom*, the Norwegian Union of Railway Workers and LO State.

2019 was a General Assembly year for the United Federation of Trade Unions, the Electrician and IT Workers Union, the Norwegian Union of General Workers and the Norwegian Union of Social Educators and Social Workers, and they all extended their partnership agreements with us for a new period. We are grateful for their renewed confidence. We are also very pleased with a new agreement that was entered into in 2019 with LO State in relation to our work in Bolivia. And, not least, we would like to extend our thanks to grass roots members of the labour movement and all the local branches, associations and departments that support our work through funding from their annual meetings and our annual 1st May collections. We also collaborate with the labour movement through the '*Somliga går med trasiga skor*' project at the Notodden Blues Festival. A big thank you for highlighting and fundraising for our work during the festival.

Other parties that provide us with long-term support are the Norwegian Humanist Association, with their involvement in Iraq and Rwanda, Jotun, who have their own mine detection dog, and Coop Norge SA. Coop is an important contributor to us and income from their reverse vending machines supports humanitarian mine clearance work and long-term development in a number of country programmes. Coop signed an additional agreement with us in 2019 providing very welcome funding for the First Aid and Rescue Youth summer camp.

Norwegian People's Aid is also most appreciative of our many thousands of private supporters. Our regular monthly donors are both loyal and extremely valuable. In 2019, they contributed over NOK 23 million – an increase of 11% on the previous year. Others choose to show their support on a more occasional basis. Altogether, private donors contributed around NOK 55 million in 2019. Thanks to our donors, we are able to clear mines, provide emergency relief and help people organise themselves so they are able to claim their rights. In 2019, we also collected additional monies through campaigns in social and print media following the cyclone in Mozambique, the tornado on Cuba and the Turkish invasion into Syria.

A warm thank you to all our supporters for their confidence, support and engagement in 2019 – you demonstrate *Solidarity in Practice*.

Political advocacy work

Norwegian People's Aid undertook political advocacy work in a number of areas in 2019, addressing both domestic and international issues.

The Norwegian Search and Rescue Service is working to strengthen the regulatory framework for voluntary rescue services and collaboration with public operators. This means tackling well-known, lasting issues as formulated in the report published by NRR in 2018. The report and the issues therein were presented at a seminar for the Standing Committee on Justice and further raised in a series of meetings with civil servants and political leaders within the Ministry of Justice

Humanitarian Disarmament lay down considerable efforts to highlight the work and position of Norwegian People's Aid at the Mine Ban Convention Review Conference. Our monitoring of the bans on cluster munitions, land mines and nuclear weapons has been documented and disseminated through *Mine Action Review* and *Nuclear Ban Monitor*. Norwegian People's Aid collaborated with other organisations at home and abroad in relation to a political declaration against the use of explosive weapons with wide-area effects in populated areas and for a ban on lethal autonomous weapon systems (Killer Robots). The ICAN Cities appeal has also gained the support of a number of cities, including Oslo.

The new overseas development minister appointed in the autumn of 2019 has been presented with Norwegian People's Aid's professional and political assessments on a number of occasions. Our position on humanitarian development has been put forward to both the government and the relevant ministry, and we have provided input to various white papers, financial hearings and other parliamentary hearings linked with development in our professional area and other topical issues. These largely relate to inequality, the threat to democracy and the situation in Palestine, while questions to do with adjusting to climate change, prevention and humanitarian issues are increasingly relevant.

Advocacy work relating to refugees and social inclusion has been to promote the position of Norwegian People's Aid in the ongoing social debate concerning international migration policy and Norway's position on refugee issues, as well as to follow up on a number of rights issues relating to refugees and asylum in Norway.

On the domestic front, Norwegian People's Aid has arranged and participated in a variety of different fora where our points of view have been put forward. The 2019 1st May campaign also brought a number of issues to do with international democracy and rights to public attention. The campaign mobilised a range of leaders from both unions and political parties. The Norwegian People's Aid Secretary General also made an appeal at LO State's cartel conference.

The long-term work relating to the establishment of our political views in the development of party political programmes and annual assemblies has begun. The General Assembly in 2019 was an arena at which a series of political guests got to see and hear Norwegian People's Aid's various professional and political standpoints. The political statements adopted at the General Assembly have been integrated into our ongoing work and promoted on a number of occasions.



IV PERSONNEL, HEALTH, SAFETY AND THE ENVIRONMENT

Norwegian People's Aid employees stood for 129.7 FTEs in Norway in 2019, an increase of 2.95 years' work on the previous year. At the same time, there was a reduction of three FTEs in employment abroad under contract from Oslo.

At the end of 2019, Norwegian People's Aid had a total of 235.7 FTEs with Oslo contract: 129.7 FTEs at Head Office and the regional offices in Norway and 106 FTEs abroad with Oslo contracts. In addition, there are around 2,300 people employed locally in international projects. For local employees, we are unable to extract statistics for FTEs.

Locations	Employees	FTE
Head Office	147	121.7
Internationally	106	106
Regional offices	8	8
Total	261	235.7

Sickness absence was 5.7% in 2019, almost identical with the previous year. The sickness absence rate for women was 6.9%, for men 4.2%.

No serious injuries or accidents were reported in the course of the year among employees in Norway. Four serious injuries or accidents, however, were reported from the country programmes – two fewer than the previous year.

By means of collaboration with International SOS (ISOS), Norwegian People's Aid has access to extensive information and opportunities for training in relation to travel and safety. The agreement means that employees at both Head Office and in the individual country programmes receive an improved, better-updated response to questions and challenges linked to health and safety. This includes issues relating to the drawing up of plans, travel preparation and those instances when an incident occurs. This support covers all countries of the world and is available 24/7 throughout the year.

Norwegian People's Aid has introduced an HR policy for our international programmes. This ensures the greatest equality possible between our programme countries in order to provide equal treatment and have recognisable rules across country programmes. It also makes follow-up from Oslo easier.

Employment legislation differs widely in those countries where Norwegian People's Aid has a programme and the HR policy ensures that all Norwegian People's Aid employees have basic rights, covering, but not limited to, areas such as illness and parental leave. The policy lays down common principles in relation to wage policy, with the aim of equal pay for equal work and in order to avoid discrimination.



Photo: Erik M. Sundt



Photo: Therese Nordhus Lien





Photo: Jaber Badwan



Foto Ida Krokstad



Photo: Werner Anderson



Photo: Therese Nordhus Lien



Photo: Werner Anderson



Photo: Espen Bekke

V EQUALITY AND INCLUSION

The Board of Norwegian People's Aid consists of eight women and nine men. The management group consists of five men and four women. The division between the sexes among the employees overall was 40.5% women and 59.5% men. This is the same as in 2018.

At Head Office, there was a slight majority of women (55.5%) in 2019, while abroad there was a clear majority of men (81.7 %).

Where country directors are concerned, the split is 7 women and 15 men, while 30 of the management positions in the international programmes were filled by men and 17 by women. The number of women in management positions is slightly reduced from 2018.

Position	Women	Men	Total
Country Director	7	13	20
Programme Coordinator	1	-	1
Programme Manager	8	11	19
Project Manager	1	4	5
Regional Director	-	2	2
Total	17	30	47

Equal pay

Norwegian People's Aid does not practice individual wage determination or individual wage negotiation. With the exception of the Secretary General and the Heads of Section, as of 31.12.2019, all positions are placed in line with the AAF-HK National Agreement and its appurtenant wage scale (with locally extended seniority ladder). Placement on the wage scale is determined on the basis of the job description. All positions are placed in the relevant wage group in consideration of the position's complexity and the need for assessment, planning, leadership and independence. Advancement occurs in keeping with the fixed seniority ladder and the criteria laid down in the National Agreement.

Average annual salary

Wage groups	Women	Men	Total
2	435 223	447 757	442 187
3	420 655		420 655
4	493 481	441 383	467 432
5	555 268	553 436	554 501
6	616 662	614 299	615 733
7	640 575	626 536	637 767
8	648 949	654 216	652 596
10	836 155	801 658	815 456
All employees Norway	581 228	589 646	585 000

For positions in the international programmes, wage determination is based on the job description and local wage policy. It is the position that is placed on the wage scale, irrespective of who holds it, and neither wage seniority nor operation seniority is practiced in these positions. All positions and placements are taken up for review and assessment at least once a year.

Average salary international programmes by sex

Wage groups	Women	Men	Total
4	493 481	494 986	494 735
5	508 962	507 345	507 384
6	552 799	529 365	533 829
7	546 655	555 744	551 503
8	602 858	606 234	605 270
All int. progs	560 914	533 028	538 123

Where age is concerned, our members of staff range from 22 to 70 years of age, with the majority between 40 and 49 (105 employees 261). The average age overall is 45, and there is little difference between employees in Norway (44.8) and employees abroad (46).

40 different nationalities are represented in our activities abroad, and the percentage of Norwegians continues to decrease slightly. At the turn of the year, the percentage of Norwegian citizens in international positions was 10.4% and other nationalities 89.6%.

The organisation's staffing policy aims to secure equal rights and opportunities for all irrespective of gender, age, ethnicity and disability. This is safeguarded through recruitment processes as well as daily staff administration and monitoring in Norwegian People's Aid.

Overview: employees 2019

- 40 nationalities in total, including Norwegian citizens
- 205 employees from 15 countries in the EU/EØS, USA, Canada, Australia and New Zealand (78.5 %)
- 56 employees from 25 other countries (21.5 %)
- At Head Office/regional offices, 16 of 155 employees were from countries other than EU/EØS, USA, Canada, Australia and New Zealand (10.3 %)

Overview: employees 2018

- 40 nationalities in total, including Norwegian citizens
- 93 employees from 13 countries in the EU/EØS, USA, Canada, Australia and New Zealand (75.4 %)
- 63 employees from 27 other countries (24.6 %)
- At Head Office/regional offices, 9 of 136 employees were from countries other than EU/EØS, USA, Canada, Australia and New Zealand (6.6 %)

Overview: employees 2017

- 37 nationalities in total, including Norwegian citizens
- 212 employees from 14 countries in the EU/EØS, USA, Canada, Australia and New Zealand (80.9 %)
- 50 employees from 23 other countries (19.1 %)
- At Head Office/regional offices, 7 of 143 employees were from countries other than EU/EØS, USA, Canada, Australia and New Zealand (4.8 %)

Overall, there is a small reduction in the percentage of employees from countries other than EU/EØS countries, USA, Canada, Australia and New Zealand, although the number of nationalities represented is the same as the previous year.

Obligation to Act

The Obligation to Act is met through the recruitment policy and process, and through the National Collective Agreement and internal guidelines:

- **Recruitment:** We make competence-based selections when recruiting to the organisation. In the course of the last few years, Norwegian People's Aid has made its recruitment work more professional and brought it up to date with the procurement of a new recruitment solution (ReachMee), certification courses for the entire HR staff and continuous management training in recruitment technique. Two HR consultants within recruitment have been appointed and we are now capable of following the relevant processes much more closely and to a far greater extent and providing managers with much greater support from initiation and job analysis to recommendation and completed recruitment.
- **Wage and working conditions:** Norwegian People's Aid complies with the AAF-HK National Agreement which contains specific provision in this respect.
- **Promotion and development opportunities:** We comply with the National Agreement's provisions concerning a central competence development fund. We additionally have a local competence development fund. The guidelines for this fund are based on principles that include sexual equality.
- **Opportunity to combine work and family life:** The National Agreement contains provisions concerning working hours, leaves of absence, benefits in the event of pregnancy, birth and adoption, care for children and policy measures relating to seniors. We additionally use local flexi-time agreements providing a good basis for saving up and taking out flexi-time hours. For international positions, a special agreement and guidelines have been established to deal with the more unusual situation in which employees posted abroad are placed. These include provisions relating to maximum service time, annual journeys home, parental leave and other leaves of absence.
- **Harassment prevention:** In compliance with the Equality and Anti-Discrimination Act, we also promote harassment prevention through the *Guidelines for the Prevention of Violence, Harassment and Discrimination in the Workplace*.

VI THE EXTERNAL ENVIRONMENT

Norwegian People's Aid is committed to reducing its environmental footprint across the entire organization.

NPA's operations impact on the environment in both positive and negative ways, and it is our responsibility to mitigate the negative impacts. We positively impact the environment both through our humanitarian landmine and explosives clearance work, and by drawing attention to the detrimental effects of nuclear weapons testing, use, and potential for accidents. But we also negatively impact the environment through extensive national and international travel as well as through the use and disposal of materials in our offices and operations.

In 2019, we took concrete steps to improve our environmental performance. A Senior Advisor on Environment was hired in the Mine Action and Disarmament department. This advisor leads a new project that will enhance mainstreaming of environmental protection into the mine action and disarmament sector as a whole, and improve NPA mine action environmental performance in particular. Furthermore, an internal working group on the environment was established at the head office. This group started work on drafting a new environmental policy for the whole of NPA (to be launched in 2020), and it also began preparing the organization for environmental certification under the Eco Lighthouse scheme.

NPA also continued its commitment to supporting partner organizations working on environmental and climate justice. Many of our partner organizations work actively for healthy natural resource management and land rights, and they set a spotlight on the environmental consequences of extraction work on a global basis.

VII ETHICAL STANDARDS FOR PURCHASING, INVESTMENT AND MARKETING WORK

In 2013, the Board of Norwegian People's Aid adopted the revised *Ethical Standards for Purchasing, Investment and Marketing Work*. These standards were updated in 2016..

The standards were used in the following-up of partner organisations around the world in order to safeguard ethical requirements and conditions in relation to employees' rights, human rights, environmental considerations and anti-corruption measures. In addition to Norwegian People's Aid's own principles, the basis for the standards includes ILO and UN conventions and Ethical Trading Initiative standards, and updated procedures have been globally implemented for all Norwegian People's Aid operations.

VIII ANTI-CORRUPTION

The fight against corruption in the aid sector is high on the agenda of the Norwegian aid community, including Norwegian People's Aid. We continued our work targeting corruption throughout 2019.

The issue of corruption is widely discussed in Norwegian People's Aid, and this has led to increased debate and experience exchange relating to best practice to prevent and deal with such cases, both at Head Office and within the country programmes. This work is wholly in line with Norwegian aid policy.

In 2019, Norwegian People's Aid had a turnover of NOK 1,067 million. We work with long-term development and humanitarian work with local partners around the world and we are one of the world's largest organisations within the field of humanitarian disarmament. According to Transparency International's *Corruption Perceptions Index* (CPI), most of the countries where we maintain a presence represent a high risk of corruption.

Full openness

Norwegian People's Aid practices zero tolerance of all forms of corruption. We acknowledge the problems but do not accept them. We work for a unified attitude towards corruption throughout the organisation and seek full openness in relation to our anti-corruption work and any exposure of corruption.

Corruption and the abuse of power prevent the efficient use of national resources, inhibit economic growth and contribute to unfair distribution of resources in society. Widespread corruption is also an indicator of poor governance and a barrier to a country's democratic development. There is no simple explanation as to why corruption occurs. Deficient systems or culture often facilitate corrupt behaviour. Poverty and low wages, moreover, are often important contributory factors.

Anti-corruption policy

Corruption may come to expression in many ways but will always be linked with disloyal behaviour and illegality. Corruption is therefore a taboo subject and it requires both courage and knowledge to recognise that this is a problem for us too. In the course of 2019, we maintained our efforts in relation to continuous updating of our anti-corruption processes and continued the work of making whistle-blowing routines and systems simpler and more effective.

Norwegian People's Aid's anti-corruption policy ensures that the Head Office in Oslo maintains a system for receiving and processing reports of unwanted actions or situations wherever they might arise within the organisation. In addition, we wish to include assessments of the risk of corruption in relevant tools and processes within the administration and in our project work both at home and abroad. Norwegian People's Aid maintains an incident reporting function for all incidents that may involve non-compliance.

Responsibility for reporting incidents to Head Office lies with the individual in the programme concerned, whether in Norway or abroad. The reporting system has a wide embrace to include cases which lie in grey areas where the definition of corruption is concerned. The system helps create greater ownership of our anti-corruption work across the organisation as well as making it easier to uncover cases which may not at the outset be considered as deviation from acceptable routines or actions.

Information to partners

By means of contract negotiation and capacity assessment, Norwegian people's Aid is able to ensure that all our partners establish adequate guidelines and procedures for anti-corruption work. We undertake assessments of our partners' administrative and control routines and unequivocally communicate our zero tolerance policy. At the same time, we recognise that many of our partners lack the necessary capacity to manage these challenges. Where we find this to be the case, we either make training part of the collaboration or offer our partners external support.

INCIDENTS IN 2019

In 2019, Norwegian People's Aid has investigated 15 concrete instances where suspicion of corruption or corrupt behaviour has arisen. While all these cases were investigated internally, assistance from an external special auditing body was also employed. The cases were routinely reported to the relevant donors. The majority of these cases had little or no financial consequences. Cases of more significance or interest are as follows:

- Two cases were investigated in Cambodia. One case relates to financial irregularities in that a logistics officer employed by us forged vendor invoices and misappropriated the money. The case was uncovered at an early stage and our investigations show that the misappropriation was of limited extent. The logistics officer was dismissed in accordance with the regulations. The second case also concerns financial irregularities in that a partner organisation submitted a falsified audit report for 2018. An external investigation was thus undertaken in collaboration with the other donors to this partner organisation. The investigation showed there to be no significant deviations from the conditions for the use of the funds.
- One case relating to financial irregularities was investigated in Lebanon in that a logistics officer employed by us forged vendor invoices. This case too was uncovered at an early stage and our investigations show that the misappropriation was of limited extent. The logistics officer was dismissed in accordance with the regulations.
- Four cases were investigated in Somalia. One case concerned the receipt of a travel expenses claim for a journey that had not taken place. The person concerned has been dismissed from the partner organisation. A further case involves suspicion of falsified transport receipts from home to minefield. The case is still under investigation. The last two cases concerned possible irregularities in storage rental payments and in relation to a new rental agreement for office premises. Our investigations, including the use of an external auditor in one of the two cases, concluded that no irregularities had taken place but that our internal routines and controls had not been adequately followed.

IX OUTLOOK

Humanitarian disarmament

Norwegian People's Aid is one of the world's largest humanitarian mine-clearance organisations, and we also aim to increase our competence and international efforts in the work to protect civilians from explosive weapons in the coming years. We will continue working to strengthen international norms and rules for the protection of civilians. Norwegian People's Aid will also help countries fulfil their obligations under the cluster munitions and landmine conventions and with their securing and destruction of weapons stockpiles that may constitute a threat to civilians. At the same time, our work on the ground will continue to build up local resilience through our programmes for conflict preparedness and protection. We have also taken clear steps in our efforts to increase the protection of the climate and environment in areas of war and conflict.

The use of nuclear weapons is a global threat. Norwegian People's Aid has been a key contributor to the work to get as many countries as possible to sign up to the ban on nuclear weapons. By means of our global monitoring work, we aim to contribute positive changes of attitude and to hold states accountable in relation to international treaties.

Development and humanitarian cooperation

In the last few months of 2019, we witnessed large popular protests in many countries. The common denominator for many of the protests was an underlying background of inequality and injustice. The protests may present new opportunities for the issue of inequality but may also lead to increased restrictions and oppression. In 2020, Norwegian People's Aid will invest in strengthening our partners' competence in relation to new forms of organisation and advocacy for the reduction of inequality, with particular focus on practices surrounding investments in natural resources.

Another related challenge is the global tendency towards increasing pressure against women's rights, including setbacks in battles we thought we had already won. In 2020, Norwegian People's Aid and partners will take a more systematic approach towards sexual equality to bring about changes on the ground in those countries where the challenges are greatest.

In 2020, Norwegian People's Aid, along with local partners, will improve its capability in humanitarian crises, thus increasing both the quality and potential number of humanitarian responses. In order to strengthen Norwegian People's Aid as a humanitarian agency, it will be necessary to develop systems, tools and the capacity for rapid response, including more streamlined procedures. Increased presence in humanitarian crises, alongside what we can see in terms of tightening restrictions on the right to organise, requires that we must also increase efforts to ensure our partners' safety.

With multi-year strategic partnership agreements with the Ministry of Foreign Affairs and Norad now in place, our efforts in 2020 will focus on strengthening strategic collaboration with other donors such as Sida and EU/ECHO. We will also develop an overall strategic plan for working with institutional donors in collaboration with Humanitarian Disarmament.

First Aid and Rescue Service

Within the First Aid and Rescue Service, work is set to continue in relation to growth, skills development, training culture and the service's profile. Norwegian People's Aid is experiencing positive development and we will continue to contribute to a knowledge-based, non-discriminatory rescue service in Norway. We will also help ensure that the Norwegian National Rescue Service is well prepared to meet future challenges in the best way possible. Where first aid is concerned, we are making considerable investments in the first responders project and will continue the work of making this a country-wide scheme.

National and international solidarity

Moving forward, the implementation of the strategy for our social policy work in the local chapters will be of great importance. It will provide a clearer profile, create growth in the number of chapters and members and contribute to our international involvement being reflected to a greater extent in our local work.

Refugees and social inclusion

Immigration to Norway is lying at a record-low level. Even though uncertainty exists in relation to future arrivals of asylum seekers to Norway and Europe, it is clear that Norway – alongside its European neighbours – wishes to maintain strict measures and conduct a restrictive, tightly controlled immigration policy. The government has initiated a voluntary integration scheme for those who have been granted residence in Norway so that they may succeed in gaining qualifications, find work and become independent.

Norwegian People's Aid is concerned that immigrants, who are among the most vulnerable groups in the labour market, shall make lasting, positive connections with Norwegian society and working life. For this reason, we are increasingly concentrating our focus on preventing discrimination at work and contributing to increased equality. Our long-term work aims to see the trade unions taking an active role in this work. We offer Women Can Do It courses to local authorities and other bodies with a view to strengthening immigrant women's position in the local community and working life. We wish to help them obtain increased self-confidence, the courage to speak out and awareness of their rights and obligations.

The Labour Movement

Cooperation with the labour movement has been strengthened over recent years and will be given even higher priority in the years to come. Agreements entered into with various unions emphasise political collaboration in individual cases, the development of organisational cooperation and financial support of Norwegian People's Aid projects. The ground seems well prepared for the further development of political and organisational cooperation. In 2019, we began the process of getting Norwegian People's Aid accepted as a partner in the *LO favør programme*, which will further strengthen our cooperation.

Risk

The Board constantly monitors economic developments and emphasises that the organisation has satisfactory management and reporting systems. Sound management systems for the following up of budgets and prognoses have been developed. These are subject to continuous improvement. Internal control is given high priority by the Board and is followed up through the administration.

Over the last few years, the organisation has been aware of new, stricter requirements from donors and other interested parties. For this reason, 2019 has seen Norwegian People's Aid working intensively with both new and current requirements to make sure the organisation fulfils its obligations where donors, contracts and national legislation are concerned. The Norwegian People's Aid Compliance Officer took up the newly created position in February 2019 and, in the course of the year, ensured the organisation adopted a new policy covering sanctions and screening against sanction lists, undertaken ongoing assessments of compliance risk and set up a compliance group with representatives from the international sections.

It is clear to Norwegian People's Aid that stricter requirements from external parties will continue and become even more demanding for the organisation in the future. In order to minimize the risk of legal or contractual breaches, work continues to ensure compliance with external requirements and to further develop good routines and procedures in the coming year.

Operational risk

Humanitarian explosives clearance is inevitable associated with high risk. These operations are regulated by international standards and are thus easy to measure. We also undertake humanitarian work and cooperate with partner organisations in areas affected by war and considerable unrest. We have good plans and standards for all our operations so that they are made as safe as possible, and our goal is to make them safer still in the face of external threats such as a pandemic or other natural or man-made disasters.

For our international work, risk is also associated with new, stricter donor requirements which involve closer monitoring from donors and scrutiny from the media and special interest groups.

Norwegian People's Aid First Aid and Rescue Service is among our most visible operations. The quality of the work done is important for the organisation's reputation as a reputable, professionally competent agency and the wrong treatment of a patient, for example, could threaten our good name. All first aid and rescue operations

have a certain associated risk. Occasionally, we undertake tasks that involve high risk to life and health. This is typically linked with difficult terrain in combination with demanding weather conditions or searching for persons suffering from a psychological imbalance. Work to manage such risk is undertaken through training, exercises, routines and expert leadership.

Financial risk

Norwegian People's Aid wishes to take the least possible financial risk. The organisation has internal procedures for distributing exchange rate differentials across the various projects. As part of our currency management, donor funds are held in the donor's currency until transferred to the relevant programme. Contracts with Norwegian People's Aid partners in relation to international development cooperation contain clauses to avoid currency risks. Norwegian People's Aid has no loans with external creditors and very little exposure in the stock market.

Covid-19

Norwegian People's Aid volunteers responded immediately when the corona crisis hit Norway. By the end of April, volunteers had undertaken over 260 different tasks from providing information at airports and staffing emergency ambulances to delivering food to person in quarantine. Most of these services were performed under commission from local authorities or the health service. All courses and gatherings have been cancelled or postponed. Many chapters have additionally lost significant income, mostly from first aid services at large events. Limited activity and lack of income over a longer period may be a critical threat to many chapters.

Internationally speaking, the corona crisis will have enormous political, social and financial consequences, affecting people in different ways. Civil society has a particularly important role in disseminating credible, vitally important information about infection, being a watch-dog to ensure that infection control measures are not abused and highlighting the needs of marginalised groups. An overriding priority for Norwegian People's Aid will be to support our partners and civil society in general through the crisis.


The corona crisis also had a negative impact on our mine and explosives clearance operations in the first part of 2020. Some programmes were forced to halt all operational activity as a consequence of national restrictions and limitations. A raft of large meetings and events, both international and internal, were put off or cancelled. Some programmes, however, have been unaffected by Covid-19; others have resumed operations. Donors have so far indicated their intentions to continue their support and cover important expenses for the period even though operational activity has been halted. Donors have also signalled that targets and financial support may be deferred to later in the year and/or 2021.


Oslo, 20.6.2020


Gerd Kristiansen
Chair


Amalie Hilde Tofte
1st Deputy Chair


Liv Nesse
2nd Deputy Chair


Stein Guldbrandsen
Norwegian Union of Municipal
and General Employees


Vegard Grøslie Wennesland
United Federation
of Trade Unions


Mildrid Kvisvik
Norwegian Union of Social
Educators and Social Workers


Torulf Mikkelsen
NPA Hammerfest


Lene Klatten Viken
NPA Bergen



Stine Elisabeth Antonsen
NPA Sande


Geir Nilsen
NPA Moelv og omegn


Øystein Valen
NPA Strand og Forsand


Walfred Andersson
NPA Malm



Maghild Sofie Ottes
Employees' representative


Jane Filseth Andersen
Employees' representative


Jorge Dahl
Social Policy Committee


Thea Tvetter Lysvik
Solidarity Youth


Fredrik Munkvold
Health and Rescue
Services Youth


Vegard Eidissen Lindbæk
Central First Aid and Rescue
Committee


Henriette Killi Westhrin
Secretary General



Photo: Espen Brekke



Photo: Therese Nordhus Lien



Photo: Javier Serna



Photo: Ida Kroksæter



Photo: Sissel M. Rasmussen/LO-Media

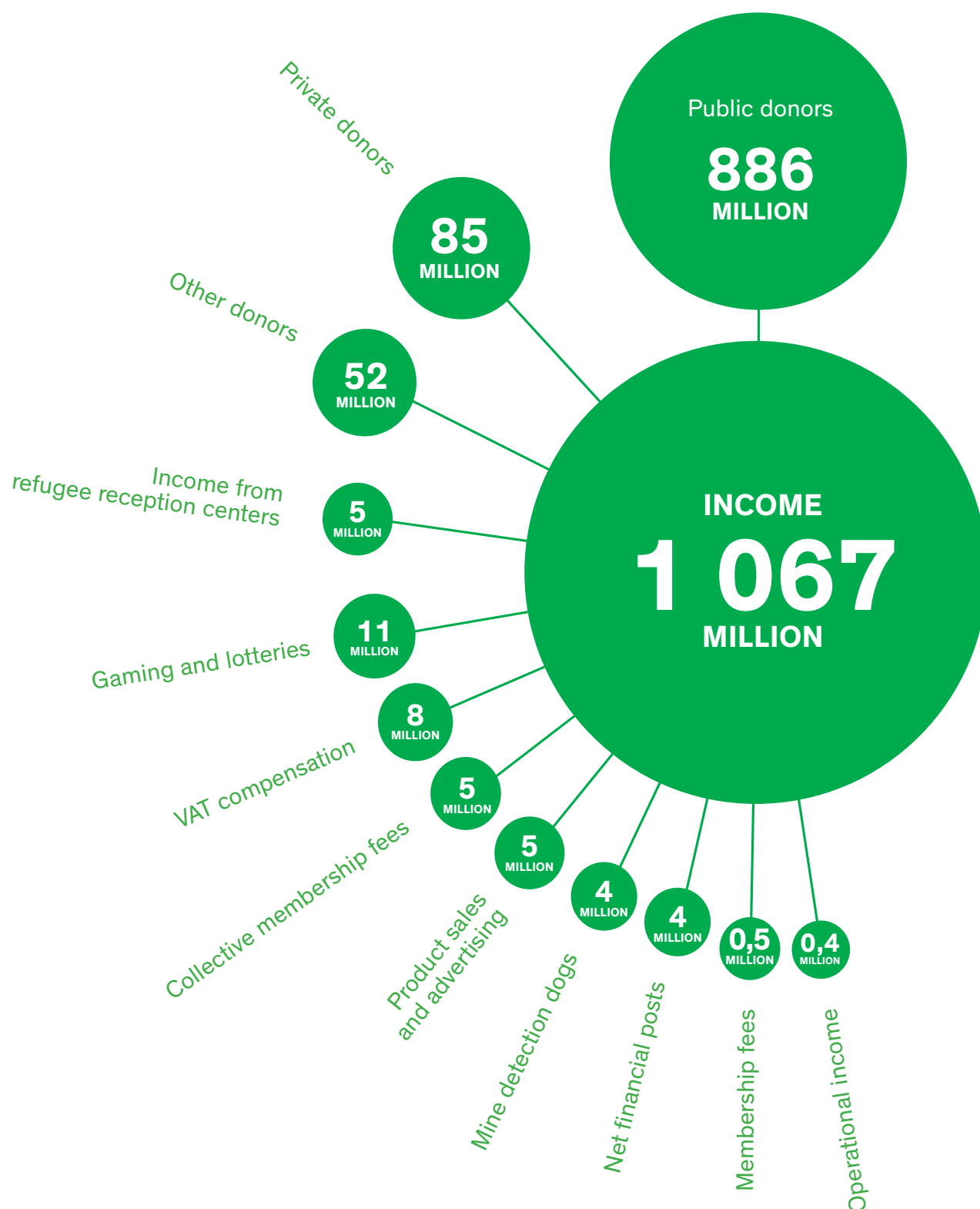
Photo: Therese Norheim Lien

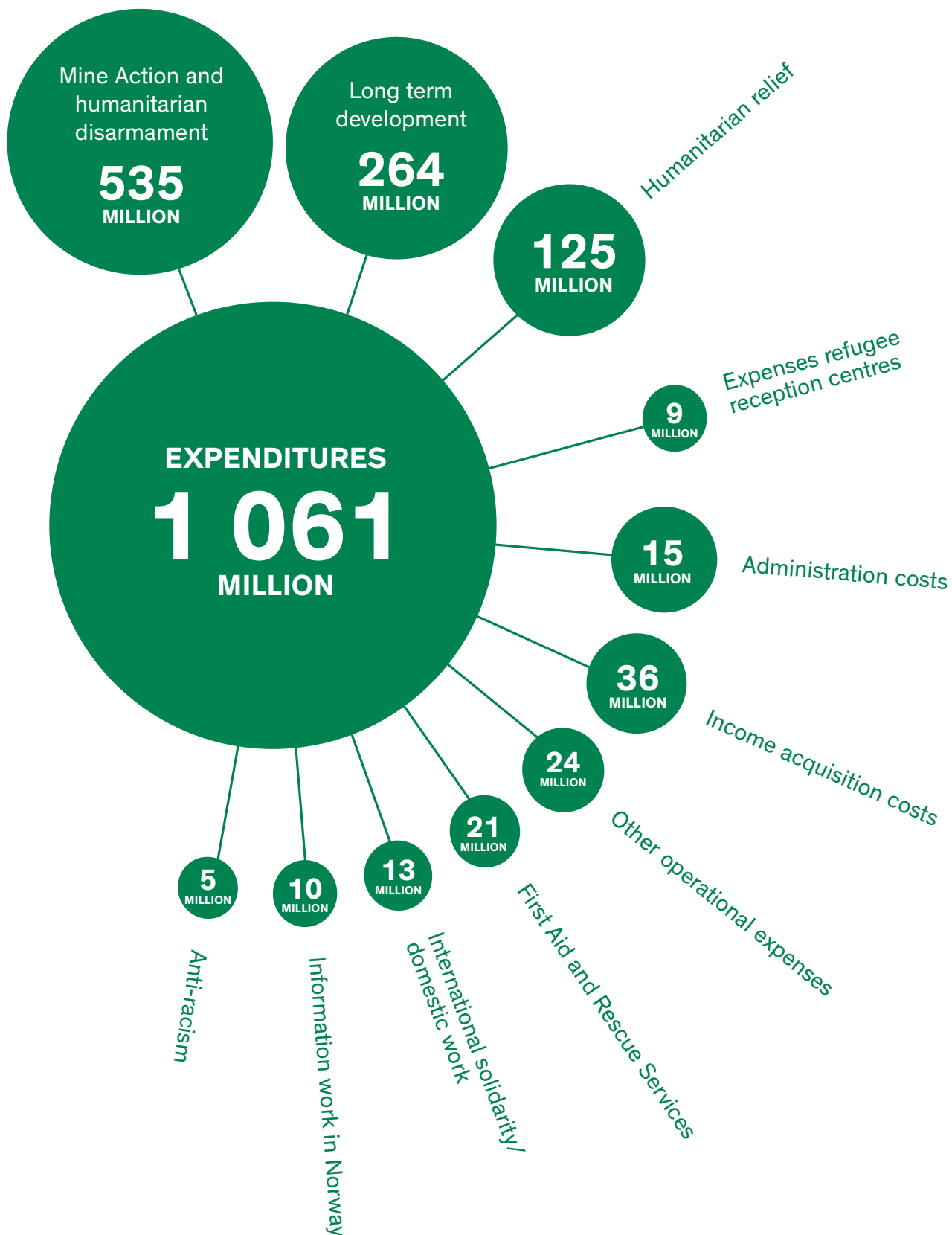


Photo: Espen Brekke

INCOME AND EXPENDITURE

The figure shows approximate numbers from our activity budget, and some small items are omitted.
All figures in NOK.





STATEMENT OF ACTIVITIES as of 31.12.19

(Figures in thousands)

	Notes	2 019	2 018
FUNDS ACQUIRED			
Membership fees, individual		457	627
Membership fees, collective		4 527	4 361
Total membership fees	1	4 985	4 988
Public donors		886 312	770 800
Other donors		52 220	33 924
Total donors	2	938 531	804 724
Private donors		84 558	93 472
Total funds acquired	3	84 558	93 472
Refugee reception centres		5 232	16 734
Other operational income		407	126
Nine detection dogs		4 007	1 064
Value Added Tax refund		8 535	8 708
Total activities that fulfil the organisation's purpose		18 181	26 632
Games and lotteries		11 333	10 626
Advertising sales Appell		358	273
Product sales - income		5 150	4 475
Total income generating activities		16 841	15 373
Net financial items		3 611	1 820
TOTAL AVAILABLE FOR THE PURPOSE		1 066 707	947 009
FUNDS SPENT			
Games and lotteries		8 301	7 960
Private donors		25 900	24 787
Product sales - expenses		1 749	1 403
Total costs to acquisition of funds		35 950	34 151
Expenses for the organisation's purpose			
Humanitarian disarmament		535 214	442 582
Reconstruction, food and emergency relief		124 764	112 942
Long-term development work		263 980	266 674
International solidarity - national work		12 767	11 199
Refugee reception centres and other operating units		9 378	24 776
First aid and rescue		20 519	19 371
Anti-racism		5 133	2 494
Information work in Norway		9 661	8 265
Organisational work in Norway		5 048	3 776
Other operational expenses		24 066	26 353
Total expenses for purpose		1 010 530	918 431
Administration expenses			
Administration	14	14 733	10 577
TOTAL FUNDS SPENT	13	1 061 213	963 159
RESULT ON ACTIVITIES		5 494	-16 151
ALLOCATION OF RESULT ON ACTIVITIES			
Transfer to/from RF with externally imposed restrictions		1 272	-15 471
Transfer to/from RF with internally imposed restrictions		-1 897	-2 029
Transfer to/from other equity		6 119	1 350
TOTAL ALLOCATION		5 494	-16 150

BALANCE as of 31.12.19

(Figures in thousands)

ASSETS	Notes	2019	2018
Fixed assets			
Tangible fixed assets	4	7 525	9 884
Inventory		2 957	2 717
Pension funds	11	4 162	3 560
Total fixed assets		14 645	16 160
Current assets			
Receivables	5	390 743	383 320
Financial current assets	6	95 192	18 913
Bank deposits, cash in hand and similar	10	255 642	379 221
Total current assets		741 578	781 455
TOTAL ASSETS		756 222	797 615
ASSETS TO THE PURPOSE AND LIABILITIES			
Assets to the purpose			
Other equity	9	206 681	200 562
Assets to the purpose with restriction			
Assets to the purpose with externally imposed restrictions	9	2 462	1 191
Assets to the purpose with internally imposed restrictions	9	17 822	19 719
Total assets to the purpose		226 965	221 472
Current liabilities			
Funds received for unfinished projects	2	403 499	411 504
Liabilities to project donors	7	4 530	40 484
Interest owing on funds received	7	401	735
Miscellaneous creditors		12 200	24 067
Public taxes owing, holiday pay		28 172	26 912
Provisions for obligations	8	80 454	72 441
Total current liabilities		529 257	576 143
TOTAL ASSETS TO THE PURPOSE AND LIABILITIES		756 222	797 615

Oslo, 20.6.2020



Gerd Kristiansen
Chair



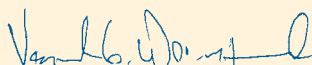
Amalie Hilde Tofte
1st Deputy Chair



Liv Nesse
2nd Deputy Chair



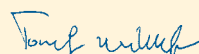
Stein Guldbrandsen
Norwegian Union of Municipal
and General Employees



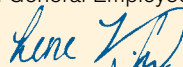
Vegard Grøslie Wennesland
United Federation
of Trade Unions



Mildrid Kvisvik
Norwegian Union of Social
Educators and Social Workers



Torulf Mikkelsen
NPA Hammerfest



Lene Klatten Vikan
NPA Bergen



Stine Elisabeth Antonsen
NPA Sande



Geir Nilsen
NPA Moelv og omegn



Øystein Valen
NPA Strand og Forsand



Walfred Andersson
NPA Malm



Magnhild Sofie Otnes
Employees' representative



Jane Filseth Andersen
Employees' representative



Jorge Dahl
Social Policy Committee



Thea Tveter Lysvik
Solidarity Youth



Fredrik Munkvold
Health and Rescue
Services Youth



Vegard Eidissen Lindbæk
Central First Aid and Rescue
Committee



Henriette Killi Westhrin
Secretary General

CASH FLOW STATEMENT

(Figures in thousands)

	2019	2018
Profit or loss for the year	5 494	-16 150
Depreciation	4 338	4 669
Gain/loss on sale of fixed assets	0	0
Changes in inventory	-240	1 124
Changes in accounts receivable	-7 423	-205 416
Changes in accounts payable and other deferred items	-47 489	156 609
Net cash flow from operational activities	-45 321	-59 164
Other investments	-76 279	239
Proceeds from sale of tangible fixed assets	0	0
Payment for acquisition of tangible fixed assets	-1 980	0
Net cash flow from investment activities	-78 259	239
Allocation of funds	0	0
Change in overdraft facility	0	0
Net cash flow from financial activities	0	0
Net change in cash flow	-123 579	-58 925
Bank deposits and cash 01.01	379 222	438 147
Holdings as of 31.12	255 643	379 222

(The figures in all the tables are given in thousands of kroner; elsewhere in the text, the whole figures are given.)

NOTE 1

Accounting principles

The annual accounts of Norwegian People's Aid consist of the following

- Activity accounts
- Balance sheet
- Cash flow statement
- Notes

The Annual Accounts have been prepared by the organisation's Board and management and must be read in connection with the Annual Report and the Auditor's report.

Basic principles - assessment and classification - other conditions

The Annual Accounts have been submitted in accordance with the Norwegian Accounting Act and generally accepted accounting principles, including the Provisional Norwegian Accounting Standard on Good Accounting Principles for idealistic organisations. The Annual Accounts provide a true picture of the organisation's earned resources and how these have been used in the course of the year as well as its financial position at the end of the year. The necessary specifications appear in the notes. Consequently the notes form an integral part of the Annual Accounts.

The Annual Accounts are based on the basic principles that apply to historical costs, matching, the going concern assumption, all-inclusive income and prudence. The basic principles relating to transactions, earned income and matching have been deviated from in accordance with Section 4-1, sub-section 3 of the Norwegian Accounting Act where such may be regarded as generally accepted accounting practice. Further details about the accounting principles appear below. When actual figures were not available/certain at the time the accounts were presented generally accepted accounting practice dictates that the management should make the best possible estimate for inclusion in the accounts. There may be deviations between estimated and actual figures.

General principles

Assets intended for permanent ownership and use are classified as fixed assets. Other assets are classified as current assets. Current assets/liabilities are valued at the lower/higher value procurement cost and their actual value. The actual value is defined as the estimated future sales price minus anticipated sales expenses.

Receivables have been entered at their nominal value with reductions for anticipated losses. Fixed assets are basically valued at cost.

Assets that diminish in value are depreciated. If the normal turnover value falls below the capitalised value on the date of the balance sheet, the asset in question is written down.

There are a few exceptions from the general rules for assessment in accordance with generally accepted accounting principles. These exceptions are commented upon below. In the application of accounting principles and presentation of transactions and other matters, emphasis is placed on financial realities, not merely legal form.

Conditional losses that are probable and quantifiable are carried to expenses.

Accounting principles for material accounting items

Time of income recognition/accrual

Income is recognised as and when it accrues. For income for which no consideration will be provided, e.g. donations and collected funds, this is considered accrued when the following three criteria have been met:

1. The organisation must have a legal right to the income
2. It must be reasonably certain that the income will be received
3. It must be possible to measure the income with a satisfactory degree of reliability

Income from members

The organisation receives gross membership fees from its members. 75 % of income from members is transferred to the regional offices and chapters. The share accruing to Norwegian People's Aid is presented net in the account of activities.

Received from donors

Contributions for coverage of expenses are recognised as gross income. Where the criteria for income recognition have not been met, the

contribution is recognised as a liability on a separate line on the balance sheet. The contribution is recognised at the value at the time of the transaction. Material contributions which cannot be estimated at an actual value are reported in a note. Unused project funds are entered as a liability to donor upon project conclusion.

Sponsor funds

Sponsor income is accrued to income in step with the agreed consideration. Where it is not possible to measure the consideration reliably, linear accrual is used as a practical approximation.

Lottery income

Lottery income is recognised as gross income. The expenses associated with lotteries, prizes and sales expenses are entered under expenses for acquisition of funds.

Time of expense recognition/compilation

Expenses are compiled and written to expenses simultaneously with the activity related to the expense. This applies both to expenses for acquiring funds and to realising the purpose. Expenses which cannot be directly attributed to activities are written to expenses when they are incurred.

Taxes

The organisation has no activities resulting in an obligation to pay taxes.

Tangible fixed assets

Tangible fixed assets are entered on the balance sheet at acquisition cost, minus accumulated depreciation and write-downs. An asset is considered fixed if it has an economic life of more than three years and a cost price of over NOK 15,000. Tangible fixed assets for carrying out projects abroad are expensed at the time of acquisition and charged to the individual projects in accordance with undertakings from donors.

If the value of use and re-acquisition cost are lower than the value entered on the balance sheet at the balance sheet date, the asset is written down to actual value. Where sale value is difficult to determine, re-acquisition cost minus depreciation is used as actual value. Where the basis for the write-down has ceased to exist, the write-down is reversed. Write-downs and any reversing of write-downs are entered on the same line in the statement of activities. Write-downs are classified as administration expenses if they cannot be directly related to an activity.

Depreciation

Ordinary depreciation is calculated linearly over the asset's estimated life based on historic cost price minus estimated scrap value. Depreciation is classified as an administration expense if it cannot be directly related to a project.

Leasing

For lease agreements that are not entered on the balance sheet (operational leasing) the lease payments are treated as operational expenses. Leasing expenses are classified as administration expenses if they cannot be directly related to a project.

Financial investments and receivables

Market-based stocks, bonds and other financial instruments classified as current assets are valued at actual value if these are listed on an exchange or managed by a professional capital manager and the actual value of the investments can be measured reliably.

The result (return and change in value) from such investments is classified as financial and investment income. Receivables are entered on the balance sheet at actual value.

Pension obligations and pension costs

Annual expense is charged to payroll and social expenses. Norwegian People's Aid has no obligations beyond paying premium to the Norwegian Public Service Pension Fund. A fund at Sparebank1 Livsforsikring, see note 11, is used to cover remaining obligations to former and current members of the former agreement and are not included in the accounts.

The premium fund is considered sufficient to cover future obligations and has therefore not been entered on the balance sheet. Norwegian People's Aid also has a pension obligation at KLP for former employees at the Epilepsy Centre. The pension scheme is a defined benefit scheme and is treated in accordance with the Norwegian Accounting Standard for pension expenses. Pension funds are entered at estimated value on 31.12.19, see account statement from the life insurance company, and are corrected annually.

Assets in foreign currency/agio

Assets in foreign currency are related to specific projects, and agio/disagio is continuously recognised as revenue or expense at the respective projects to the extent possible. The balance at year end is valued at the exchange rate on the balance sheet date and any agio/disagio is either recognised as income or expense at the project or included in the income and expenditure account under financial income/expenses.

Cash flow statement

The cash flow statement has been prepared according to the indirect method. Liquidity reserve includes cash, bank deposits and interest rate funds valued at actual value.

NOTE 2

The following donors have contributed to projects

	2 019		2 018	
	Unused contribution as of 1.1.2019	Contribution 2019	Unused contribution as of 31.12.2019	Contribution 2018
The following public donors have contributed				
Nor. Dir. for Children, Youth and Fam. Aff., Distrib. Comm., youth work	-	810	-	806
Norwegian Agency of Development Cooperation	14 577	183 194	12 615	191 662
Norwegian Ministry of Foreign Affairs	108 840	252 096	76 621	310 671
Other Norwegian governmental agencies	496	16 397	1 228	13 636
Total Norwegian	123 913	452 497	90 464	516 774
USAID	-	-	-	(6 747)
US Department of state	175 087	156 529	137 829	267 594
EU	23 068	114 923	97 854	14 661
Swedish Ministry of Foreign Affairs	18 118	36 624	9 278	32 706
UK (DFID)	(5 247)	77 438	-	33 160
Other countries	45 997	62 299	59 511	45 979
Total international	257 023	447 814	304 472	387 354
Total international	380 936	900 311	394 936	904 128
Other organisations	14 794	4 221	2 608	29 038
UN	15 773	25 995	5 955	37 371
Total other donors	30 568	30 216	8 563	66 408
Total donor contributions	411 504	930 527	403 499	970 536
Contributions taken to income/funds used		938 531		

Donor funds must be used in accordance with the purpose of the grant.

NOTE 3**The following donors have contributed**

	2019	2018
Private	43 381	49 208
Companies	8 695	11 621
Labour movement	13 149	13 576
Norsk Tipping, contributed lottery funds	19 334	19 067
Total donors	84 558	93 472

Total funds raised	84 558	93 472
---------------------------	---------------	---------------

NOTE 4**Specification of fixed tangible assets**

	Land and buildings	Fixtures and fittings	IT equipment	Software	Vehicles	Other fixed assets	Total
Acquisition cost	17 438	16 874	6 357	22 664	1 232	2 274	66 839
Additions	0	0	167	1 813	0	0	1 980
Disposals	0	0	0	0	0	0	0
CB acquisition costs	17 438	16 874	6 524	24 477	1 232	2 274	68 819
OB accumulated depreciation	11 132	15 826	6 224	20 301	1 199	2 274	56 956
Depreciation for the year	2 693	434	60	1 118	33	0	4 338
Acc. deprec. on sold operating assets	0	0	0	0	0	0	0
CB accumulated depreciation	13 825	16 260	6 284	21 419	1 232	2 274	61 293
Book value as of 31.12.19	3 613	615	240	3 058	0	0	7 525

Fixed assets have a depreciation period of 3-5 years. Building lots are not depreciated. Norwegian People's Aid has a leasing agreement for leasing copiers. The agreements are considered operational leasing, and the total leasing expenses are taken directly to expenses under operating expenses.

In 2013, Norwegian People's Aid started construction of a new office building in South Sudan. Incurred costs as of 31.12.13 were taken to expenses in 2013. Amortised over 6 years. Costs in 2014 and 2015 are activated.

NOTE 5**Short-term receivables**

	2019	2018
International project donors	363 088	344 018
Other receivables	27 655	39 302
Total	390 743	383 320

There are no receivables falling due later than one year after the end of the fiscal year.

Receivables from donors mainly involve pledges received in projects in progress. To the extent that funds have not been used, they are also entered on the liabilities side of the balance sheet under the item "Funds on unfinished projects".

NOTE 6**Financial current assets**

	2019	2018
Value as of 01.01	2 696	2 916
Purchase *	75 000	0
Sale	0	139
Return	1 140	-81
Value as of 31.12	78 835	2 696
Money market funds	16 357	16 217
Financial current assets	95 192	18 913

*Bonds

NOTE 7**Liabilities to project donors**

For various reasons, not all donor funds have been utilised on specific project. In accordance with the contract, these funds will be repaid to donors.

Interest due on funds received

Accrued interest on funds received from donors which, by agreement, must be repaid.

NOTE 8**Provisions**

	2019	2018
Provisions for severance schemes at field offices (see Note 11)	50 666	48 766
Other provisions	23 790	17 655
Provisions for project auditing	5 998	6 020
Total provisions	80 454	72 441

NOTE 9**Net change in restricted funds (RF)**

	OB 01.01.	Additions	Used	CB 31.12.	Net change
Other equity	200 562	6 119	0	206 681	6 119
RF with externally imposed restrictions ¹⁾	1 190	4 228	2 956	2 462	1 272
RF with self-imposed restrictions ²⁾	19 719	290	2 187	17 822	-1 897
Total	221 472	10 637	5 143	226 965	5 494

¹⁾ Restricted funds with externally imposed restrictions are gifts donated on condition they are used for given purposes.

²⁾ Specification of restricted funds with self-imposed restrictions:

	OB 01.01.	Additions	Used	CB 31.12.	Net change
Provisions for reception centres	300	0	300	0	-300
General Assembly 2019	1 200	0	1 200	0	-1 200
Furumo/Løren	17 119	290	187	17 222	103
Norsk Hydro donation	1 100	0	500	600	-500
Total	19 719	290	2 187	17 822	-1 897

The donation from Norsk Hydro of NOK 10 million was originally granted in 2005. Norwegian People's Aid has decided that the Board of Directors shall be responsible for the allocation of the Norsk Hydro funds. NOK 500,000 was utilised in 2019, thus the residual funds balance is NOK 600,000. The provision for reception centres comprises expenses relating to future closers of reception centres. All such centres had been closed as of 31.12.2019. The return on the Furumo/Løren fund must be used for the benefit of the occupationally disabled and other vulnerable groups with a view to improving their circumstances and opportunities to participate in the workplace. The return may also be used on measures to raise awareness.

NOTE 10

Bank deposits, cash and cash equivalents	2019	2018
Taxes withheld from employees	6 701	6 687
Other blocked bank accounts	3 906	3 885
Total blocked bank deposits	10 607	10 572
Other restricted funds not in blocked account	49 406	195 191
Other restricted funds in foreign accounts	51 061	66 791
Total restricted funds	100 467	261 982
Unrestricted funds	144 568	106 668
Total bank deposits, cash and cash equivalents	255 642	379 221

Restricted funds are funds that are to be used in accordance with the donor's contribution.

Unused funds must be returned to the donor.

NOTE 11

Pensions and other employee obligations	2019	2018
Premium fund	100	100
Total pensions and other obligations	100	100

Payroll expenses

Payroll expenses for all field employees	281 020	250 197
Payroll expenses for reception centres and projects in Norway	15 740	20 862
Payroll expenses at Head Office and regional offices	60 589	57 996
Employer's national insurance contributions	12 334	12 965
Pension expenses	2 278	2 371
Other expenses	129 232	101 719
Total payroll expenses	501 193	446 111

As of 31.12., the equivalent of 130 full-time positions at the central administration and regional offices in Norway were paid from Head Office, and 106 under contract at field offices. Around 2,300 local employees were paid from the field offices.

Pensions

The organisation has 146 employees covered by the rules on compulsory occupational pensions, the Norwegian Public Service Pensions Fund.

Norwegian People's Aid has a pension scheme for former employees at the Kure Epilepsy Centre which covers 26 persons. This benefit scheme mainly depends on the number of pension-saving years, salary level at attained retirement age and the benefit amount from the Norwegian national insurance scheme. The obligation is covered by a collective pension agreement at Kommunal Landspensjonskasse(KLP) - Gjensidige Forsikring.

Pension funds/obligations	2019	2018
Gross incurred pension obligations	21 528	24 416
+ Employer's national insurance contribution	-134	417
= Gross incurred obligations inc. employer's nat. ins. cont.	21 394	24 833
- Pension funds	-22 481	-21 454
= Net obligation inc. employer's nat. ins. cont.	-1 087	3 379
- Estimate deviations not recognised in the income statement exc. employer's nat. ins. cont.	-2 852	-6 228
I - Estimate deviations not recognised in the income statement - employer's nat. ins. cont.	-223	-710
= Net funds/obligations after employer's nat. ins. cont.	-4 162	-3 559

Financial assumptions:

Discount rate	2,30 %	2,60 %
Expected salary adjustment	2,25 %	2,75 %
Expected G adjustment	2,00 %	2,50 %
Expected return on fund assets	3,80 %	4,30 %

Provision for severance payments at field offices

Provision for severance payments at field offices has been included in the total payroll expenses where this is legally required. There are various practices at the individual field offices and it is the programme country's rules on severance pay, where these exist, that determine the matter.

Norwegian People's Aid has estimated the future obligation and has a plan in collaboration with donors for provisions for severance pay. See Note 8.

Fees/salaries: the Board of Directors and the Secretary General

No remuneration was paid to the Board of Directors in 2019. Total salary for 2019 paid to the Secretary General amounts to NOK 1,022,155, while other benefits totalled NOK 22,244. The Secretary General participates in Norwegian People's Aid's regular pension scheme and receives no other form of remuneration than regular salary. The employer's share of pension amounted to NOK 24,376. Norwegian People's Aid has no obligations to remunerate the Secretary General upon cessation or changes in the employment relationship.

Auditor

The agreed audit fee for the annual audit of Norwegian People's Aid is NOK 538,000. Donors impose requirements for special certification of all projects. For project auditing in Norway and at our field offices, NOK 8.1 million has been taken to expenses. All amounts include VAT. The fee also applies to other auditors than our group auditor, EY AS.

NOTE 12

Financial items	2019	2018
Income from interest	2 438	1734
Return on stocks/shares	1 140	-81
Other	34	167
Total financial items	3 611	1 820

NOTE 13

Operating expenses by category	2019	2018
Payroll expenses	501 193	446 111
Transferred to partners in project countries	232 785	215 499
Depreciation of fixed tangible and intangible assets	4 338	4 669
Other operating expenses	322 897	296 880
Total operating expenses	1 061 213	963 159

NOTE 14

Total funds spent

Administration and charitable purpose ratios

	2019	2018	2017	2016	2015
Administration expenses ¹⁾	1,4 %	1,1 %	2,7 %	1,0 %	1,2 %
Expenses related to purpose ²⁾	95,2 %	92,6 %	92,4 %	93,8 %	93,2 %
Fund-raising ratio ³⁾	69,4 %	72,5 %	65,8 %	68,7 %	76,6 %

¹⁾ The administration expense is calculated as: Administration expenses/Total funds spent

²⁾ Expenses related to the purpose are calculated as: Total expenses for purpose/Total funds spent

³⁾ The fund-raising ratio is calculated as: Net donors/Gross donors

Under the provisional accounting standard for non-profit organisations, expenses for administration are the activities performed to operate the organisation which cannot be directly allocated to particular activities. Among other things, administration includes expenses at the central administration in Norway related to the Board of Directors, the Secretary General and her staff, HR, IT and finance and accounting management.

Administration expense in 2019 includes NOK 1,6 million for the General Assembly, held in August 2019. The General Assembly is held every 4 years and the administration expense will not be comparable to years without General Assembly. Corrected for the General Assembly cost of NOK 1,6 million, the administrative expenses will result to NOK 13,1 million. This gives a corrected percentage for administrative expenses of 1,2 %.

Administration expense in 2017 include NOK 16 million repaid in settlement with the United States Department of Justice. For further details, see the annual report for 2017

Expenses are attributed to the greatest extent possible to the activities to which they relate. Expenses such as rent, IT/Communications, insurance and fixtures and fittings relating to more than one activity are allocated to activities according to full time equivalents and volume. These expenses amounted to NOK 23.7 million in 2019.

NOTE 15

Related parties

For Norwegian People's Aid, the term related parties is defined only to include the Board of Directors, management and other employees, together with trade unions affiliated with the Norwegian Confederation of Trade Unions. In 2019, Norwegian People's Aid received NOK 13.1 million from trade unions affiliated to the Norwegian Confederation of Trade Unions. There have been no transactions with the other related parties that are relevant in this respect.

NOTE 16

Events after the balance date

Norwegian People's Aid has been affected by the Covid-19 crisis in that some programme countries have been obliged to call a halt to their operational activities as a consequence of national restrictions and limitations. Donors have so far indicated their intentions to continue their support at current levels and/or demonstrate flexibility by covering necessary expenses although operational activity come to a halt. In addition, requirements from the Ministry of Foreign Affairs and Norad relating to own contributions has been waived for 2020.

Norwegian People's Aid aims nevertheless to maintain such contributions, as their reduced use would result in less funding for the programmes. Moreover, donors have also indicated that funds may be used at a later juncture. It is not expected that the actual effects of the Covid-19 crisis on programme implementation will become clear until the second six months of the year at the earliest.

Organisation section: Increased preparedness and activities in local chapters relating to Covid-19 have resulted in extraordinary expenses which have largely been compensated for through supplements and transfers from key donors.

INDEPENDENT AUDITOR'S REPORT

To the Board of Directors of
Norwegian People's Aid

Report on the audit of the financial statements

Opinion

We have audited the financial statements of Norwegian People's Aid, which comprise the balance sheet as at 31 December 2019, the statement of activities and cash flows for the year then ended and notes to the financial statements, including a summary of significant accounting policies.

In our opinion, the financial statements have been prepared in accordance with laws and regulations and present fairly, in all material respects, the financial position of the Organization as at 31 December 2019 and its financial performance for the year then ended in accordance with the Norwegian Accounting Act and accounting standards and practices generally accepted in Norway.

Basis for opinion

We conducted our audit in accordance with laws, regulations, and auditing standards and practices generally accepted in Norway, including International Standards on Auditing (ISAs). Our responsibilities under those standards are further described in the *Auditor's responsibilities for the audit of the financial statements* section of our report. We are independent of the Organization in accordance with the ethical requirements that are relevant to our audit of the financial statements in Norway, and we have fulfilled our ethical responsibilities as required by law and regulations. We have also complied with our other ethical obligations in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Other information

Other information consists of the information included in the Organization's annual report other than the financial statements and our auditor's report thereon. The Board of Directors and Secretary General (management) are responsible for the other information. Our opinion on the audit of the financial statements does not cover the other information, and we do not express any form of assurance conclusion thereon.

In connection with our audit of the financial statements, our responsibility is to read the other information, and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the audit, or otherwise appears to be materially misstated. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact. We have nothing to report in this regard.

Responsibilities of management for the financial statements

Management is responsible for the preparation and fair presentation of the financial statements in accordance with the Norwegian Accounting Act and accounting standards and practices generally accepted in Norway, and for such internal control as management determines is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, management is responsible for assessing the Organization's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting, unless management either intends to liquidate the Organization or to cease operations, or has no realistic alternative but to do so.

Auditor's responsibilities for the audit of the financial statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with laws, regulations, and auditing standards and practices generally accepted in Norway, including International Standards on Auditing (ISAs) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

As part of an audit in accordance with law, regulations and generally accepted auditing principles in Norway, including ISAs, we exercise professional judgment and maintain professional scepticism throughout the audit. We also:

- ▶ identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control;
- ▶ obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the Organization's internal control;
- ▶ evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by management;
- ▶ conclude on the appropriateness of management's use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Organization's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the Organization to cease to continue as a going concern;
- ▶ evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.

We communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

Report on other legal and regulatory requirements

Opinion on the Board of Directors' report

Based on our audit of the financial statements as described above, it is our opinion that the information presented in the Board of Directors' report concerning the financial statements and the going concern assumption is consistent with the financial statements and complies with the law and regulations.



Opinion on registration and documentation

Based on our audit of the financial statements as described above, and control procedures we have considered necessary in accordance with the International Standard on Assurance Engagements (ISAE) 3000, *Assurance Engagements Other than Audits or Reviews of Historical Financial Information*, it is our opinion that management has fulfilled its duty to ensure that the Organization's accounting information is properly recorded and documented as required by law and bookkeeping standards and practices accepted in Norway.

Oslo, 16th June 2020
ERNST & YOUNG AS

Tommy Romskaug
State Authorised Public Accountant (Norway)

(This translation from Norwegian has been made for information purposes only.)

UAVHENGIG REVISORS BERETNING

Til styret i Norsk Folkehjelp

Uttalelse om revisjonen av årsregnskapet

Konklusjon

Vi har revidert årsregnskapet for Norsk Folkehjelp som består av balanse per 31. desember 2019, aktivitetsregnskap og kontantstrømoppstilling for regnskapsåret avsluttet per denne datoen, og en beskrivelse av vesentlige anvendte regnskapsprinsipper og andre noteopplysninger.

Etter vår mening er årsregnskapet avgitt i samsvar med lov og forskrifter og gir et rettvisende bilde av organisasjonens finansielle stilling per 31. desember 2019, og av dens resultater og kontantstrømmer for regnskapsåret avsluttet per denne datoen i samsvar med regnskapslovens regler og god regnskapskikk i Norge.

Grunnlag for konklusjonen

Vi har gjennomført revisjonen i samsvar med lov, forskrift og god revisjonsskikk i Norge, herunder de internasjonale revisjonsstandardene (ISA-ene). Våre oppgaver og plikter i henhold til disse standardene er beskrevet i avsnittet *Revisors oppgaver og plikter ved revisjon av årsregnskapet*. Vi er uavhengige av organisasjonen i samsvar med de relevante etiske kravene i Norge knyttet til revisjon slik det kreves i lov og forskrift. Vi har også overholdt våre øvrige etiske forpliktelser i samsvar med disse kravene. Etter vår oppfatning er innhentet revisjonsbevis tilstrekkelig og hensiktsmessig som grunnlag for vår konklusjon.

Øvrig informasjon

Øvrig informasjon omfatter informasjon i organisasjonens årsrapport bortsett fra årsregnskapet og den tilhørende revisjonsberetningen. Styret og generalsekretær (ledelsen) er ansvarlig for øvrig informasjon. Vår uttalelse om revisjonen av årsregnskapet dekker ikke øvrig informasjon, og vi attesterer ikke den øvrige informasjonen.

I forbindelse med revisjonen av årsregnskapet er det vår oppgave å lese øvrig informasjon med det formål å vurdere hvorvidt det foreligger vesentlig inkonsistens mellom øvrig informasjon og årsregnskapet eller kunnskap vi har opparbeidet oss under revisjonen, eller hvorvidt den ellers viser seg å inneholde vesentlig feilinformasjon. Dersom vi konkluderer med at den øvrige informasjonen inneholder vesentlig feilinformasjon, er vi pålagt å rapportere det. Vi har ingenting å rapportere i så henseende.

Ledelsens ansvar for årsregnskapet

Ledelsen er ansvarlig for å utarbeide årsregnskapet i samsvar med lov og forskrifter, herunder for at det gir et rettvisende bilde i samsvar med regnskapslovens regler og god regnskapskikk i Norge. Ledelsen er også ansvarlig for slik intern kontroll som den finner nødvendig for å kunne utarbeide et årsregnskap som ikke inneholder vesentlig feilinformasjon, verken som følge av misligheter eller feil.

Ved utarbeidelsen av årsregnskapet må ledelsen ta standpunkt til organisasjonens evne til fortsatt drift og opplyse om forhold av betydning for fortsatt drift. Forutsetningen om fortsatt drift skal legges til grunn for årsregnskapet med mindre ledelsen enten har til hensikt å avvike organisasjonen eller legge ned virksomheten, eller ikke har noe annet realistisk alternativ.

Revisors oppgaver og plikter ved revisjonen av årsregnskapet

Vårt mål er å oppnå betryggende sikkerhet for at årsregnskapet som helhet ikke inneholder vesentlig feilinformasjon, verken som følge av misligheter eller feil, og å avgi en revisjonsberetning som inneholder vår konklusjon. Betryggende sikkerhet er en høy grad av sikkerhet, men ingen garanti for at en revisjon utført i samsvar med lov, forskrift og god revisjonsskikk i Norge, herunder ISA-ene, alltid vil avdekke vesentlig feilinformasjon. Feilinformasjon kan skyldes misligheter eller feil og er å anse som vesentlig dersom den enkeltvis eller samlet med rimelighet kan forventes å påvirke de økonomiske beslutningene som brukerne foretar på grunnlag av årsregnskapet.

Som del av en revisjon i samsvar med lov, forskrift og god revisjonsskikk i Norge, herunder ISA-ene, utøver vi profesjonelt skjønn og utviser profesjonell skepsis gjennom hele revisjonen. I tillegg:

- identifiserer og anslår vi risikoen for vesentlig feilinformasjon i årsregnskapet, enten det skyldes misligheter eller feil. Vi utfører og gjennomfører revisjonshandlinger for å håndtere slike risikoen, og innhenter revisjonsbevis som er tilstrekkelig og hensiktsmessig som grunnlag for vår konklusjon. Risikoen for at vesentlig feilinformasjon som følge av misligheter ikke blir avdekket, er høyere enn for feilinformasjon som skyldes feil, siden misligheter kan innebære samarbeid, forfalskning, bevisste utelatelser, uriktige fremstillinger eller overstyring av intern kontroll;
- opparbeider vi oss en forståelse av den interne kontrollen som er relevant for revisjonen, for å utforme revisjonshandlinger som er hensiktsmessige etter omstendighetene, men ikke for å gi uttrykk for en mening om effektiviteten av organisasjonens interne kontroll;
- vurderer vi om de anvendte regnskapsprinsippene er hensiktsmessige og om regnskapsestimaterne og tilhørende noteopplysninger utarbeidet av ledelsen er rimelige;
- konkluderer vi på om ledelsens bruk av fortsatt drift-forutsetningen er hensiktsmessig, og basert på innhentede revisjonsbevis, hvorvidt det foreligger vesentlig usikkerhet knyttet til hendelser eller forhold som kan skape betydelig tvil om organisasjonens evne til fortsatt drift. Dersom vi konkluderer med at det foreligger vesentlig usikkerhet, kreves det at vi i revisjonsberetningen henleder oppmerksomheten på tilleggsopplysningene i årsregnskapet. Hvis slike tilleggsopplysninger ikke er tilstrekkelige, må vi modifisere vår konklusjon. Vår konklusjon er basert på revisjonsbevis innhentet frem til datoen for revisjonsberetningen. Etterfølgende hendelser eller forhold kan imidlertid medføre at organisasjonens evne til fortsatt drift ikke lenger er til stede;
- vurderer vi den samlede presentasjonen, strukturen og innholdet i årsregnskapet, inkludert tilleggsopplysningene, og hvorvidt årsregnskapet gir uttrykk for de underliggende transaksjonene og hendelsene på en måte som gir et rettvisende bilde.

Vi kommuniserer med ledelsen blant annet om det planlagte omfanget av revisjonen, tidspunktet for vårt revisjonsarbeid og eventuelle vesentlige funn i vår revisjon, herunder vesentlige svakheter i den interne kontrollen som vi avdekker gjennom vårt arbeid.

Uttalelse om øvrige lovmessige krav

Konklusjon om årsberetningen

Basert på vår revisjon av årsregnskapet som beskrevet ovenfor, mener vi at opplysningene i årsberetningen om årsregnskapet, forutsetningen om fortsatt drift og forslaget til disponering av resultatet er konsistente med årsregnskapet og i samsvar med lov og forskrifter.

Konklusjon om registrering og dokumentasjon

Basert på vår revisjon av årsregnskapet som beskrevet ovenfor, og kontrollhandlinger vi har funnet nødvendige i henhold til internasjonal standard for attestasjonsoppdrag (ISAE) 3000 «Attestasjonsoppdrag som ikke er revisjon eller forenklet revisorkontroll av historisk finansiell informasjon», mener vi at ledelsen har oppfylt sin plikt til å sørge for ordentlig og oversiktlig registrering og dokumentasjon av organisasjonens regnskapsopplysninger i samsvar med lov og god bokføringskikk i Norge.

Oslo, 16. juni 2020
ERNST & YOUNG AS

Revisjonsberetningen er signert elektronisk

Tommy Romskaug
statsautorisert revisor

Uavhengig revisors beretning - Norsk Folkehjelp

Penneo

Signaturene i dette dokumentet er juridisk bindende. Dokument signert med "Penneo" - sikker digital signatur.
De signerende parter sin identitet er registrert, og er listet nedenfor.

"Med min signatur bekrefter jeg alle datoer og innholdet i dette dokument."

Tommy Romskaug
Statsautorisert revisor
På vegne av: Ernst & Young AS
Serienummer: 9578-5992-4-2914925
IP: 212.251.xxxx.xx
2020-06-16 13:32:14Z

bankID

Penneo Dokumentnr.: UZDD-CBQW-7BUZD-PAUJU-PAMNU-UTU

Dokumentet er signert digitalt, med **Penneo.com**. Alle digitale signatur-data i dokumentet er sikret og validert av den datamaskin-utregnede hash-verdien av det opprinnelige dokument. Dokumentet er listet og tids-stemplet med et sertifikat fra en betrodd tredjepart. All kryptografisk bevis er integrert i denne PDF, for fremtidig validering (hvis nødvendig).

Hvordan bekrefter at dette dokumentet er originalen?
Dokumentet er beskyttet av ett Adobe CDS sertifikat. Når du åpner dokumentet i

Adobe Reader, skal du kunne se at dokumentet er sertifisert av **Penneo e-signature service** <penneo@penneo.com>. Dette garanterer at innholdet i dokumentet ikke har blitt endret.

Det er lett å kontrollere de kryptografiske beviser som er lokalisert inne i dokumentet, med Penneo validator - <https://penneo.com/validate>



Norwegian People's Aid

**PO. Box 8844 Youngstorget
0028 OSLO, Norway**

Switchboard: **+47 22 03 77 00**

General e-mail: **npaid@npaid.org**

Web: **www.npaid.org**